



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

Principal Office: 195 COMMERCE STREET
P.O. BOX 224
BELGIUM, WI 53004

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LILA MUELLER CMC of _____
(Person responsible for accounts)

(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2000
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELGIUM MUNICIPAL WATER UTILITY**Utility Address:** 195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

When was utility organized? 1/1/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LILA MUELLER CMC**Title:** CLERK-TREASURER**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931**Fax Number:** (262) 285 - 3479**E-mail Address:** belgium@dataplusnet.com

Individual or firm, if other than utility employee, preparing this report:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 222**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 222**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 2/16/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL BIRENBAUM**Title:** DEPT OF PUBLIC WORKS & WATER SUPT.**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931**Fax Number:** (262) 285 - 3479**E-mail Address:** belgium@dataplusnet.com

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DAVID GONWA

MR ROBERT ROTHMAN

MR JEFFREY THIEL, CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	249,266	154,952	1
Operating Expenses:			
Operation and Maintenance Expense (401)	134,148	110,660	2
Depreciation Expense (403)	44,001	38,915	3
Amortization Expense (404)	0	0	4
Taxes (408)	41,103	33,930	5
Total Operating Expenses	219,252	183,505	
Net Operating Income	30,014	(28,553)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	30,014	(28,553)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,505	3,180	9
Miscellaneous Nonoperating Income (421)	359	120	10
Total Other Income	4,864	3,300	
Total Income	34,878	(25,253)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	34,878	(25,253)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	29,128	17,271	13
Amortization of Debt Discount and Expense (428)	8,062	762	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	185	1,629	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	37,375	19,662	
Net Income	(2,497)	(44,915)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(55,366)	(96,089)	19
Balance Transferred from Income (433)	(2,497)	(44,915)	20
Miscellaneous Credits to Surplus (434)	39,056	85,638	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(18,807)	(55,366)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING, BOND RESERVE, SPECIAL ASSMTS, BOND PROCEEDS	4,505	4
Total (Acct. 419):	4,505	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	359	5
Total (Acct. 421):	359	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	39,056	8
Total (Acct. 434):	39,056	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	249,266	0	0	0	249,266	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	249,266	0	0	0	249,266	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,768,352	2,324,954	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	448,036	403,021	2
Net Utility Plant	2,320,316	1,921,933	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	16,760	0	6
Special Funds (125)	5,865	5,595	7
Total Other Property and Investments	22,625	5,595	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,256	56,268	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	75,879	41,786	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	150,078	50,255	14
Materials and Supplies (150)	2,743	1,868	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	253,956	150,177	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,522	7,236	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	9,779	20
Total Deferred Debits	16,522	17,015	
Total Assets and Other Debits	2,613,419	2,094,720	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	758,958	525,518	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(18,807)	(55,366)	23
Total Proprietary Capital	740,151	470,152	
LONG-TERM DEBT			
Bonds (221)	549,160	187,768	24
Advances from Municipality (223)	0	28,500	25
Other long-Term Debt (224)	0	107,100	26
Total Long-Term Debt	549,160	323,368	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	56,770	18,694	28
Payables to Municipality (233)	46,154	111,054	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,336	4,018	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	107,260	133,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	16,422	16,250	36
Total Deferred Credits	16,422	16,250	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,200,426	1,151,184	38
Total Liabilities and Other Credits	2,613,419	2,094,720	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,384,454	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	383,898				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,768,352	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	448,036	0	0	0	9
Total Accumulated Provision	448,036	0	0	0	
Net Utility Plant	2,320,316	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	403,021				403,021	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,001				44,001	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,444				1,444	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	45,445	0	0	0	45,445	13
Debits during year						14
Book cost of plant retired	430				430	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	430	0	0	0	430	19
Balance End of Year	448,036	0	0	0	448,036	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,743	1,868	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,743	1,868	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
EXEMPT REV BONDS 1999	661	428	13,226	1
REVENUE REF BONDS 1992	7,236	428	0	2
TAXABLE REV BONDS 1999	165	428	3,296	3
Total			16,522	
Unamortized premium on debt (251)				
NONE	0	428	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	525,518	1
Changes during year (explain):		
TIF ADDITIONS FOR MAINS, HYDRANTS, SERVICES, WELL	181,867	2
PARK STREET MAINS, HYDRANTS, SERVICES-WILL BE ASSESSED BY VILLAGE	51,573	3
Balance end of year	758,958	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE REF BONDS-1992	08/20/1992	06/01/2008	5.72%	0	1
TAXABLE REV BONDS-1999	02/01/1999	05/01/2018	6.26%	84,922	2
EXEMPT REV BONDS-1999	02/01/1999	05/01/2018	4.56%	464,238	3
Total Bonds (Account 221):				549,160	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Promissory Note-purchase land for well #3	12/12/1997	12/12/2007	5.10%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
Port Washington State Bank Note 2	11/24/1997	11/24/2007	5.25%	0	2
State Bank of Newburg Note	07/26/1993	07/26/2003	5.75%	0	3
Port Washington State Bank Note 1	07/20/1995	07/20/2005	5.35%	0	4
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	41,103	2
Charged electric department expense		3
Charged sewer department expense	480	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,583	
Taxes paid during year:		
County, state and local taxes	39,056	6
Social Security taxes	2,296	7
PSC Remainder Assessment	231	8
Other (explain):		
NONE		9
Total payments and other debits	41,583	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REFUNDING REV BOND-1992	905	4,549	5,454	0	1
TAXABLE REV BOND-1999		4,739	3,877	862	2
EXEMPT REV BOND-1999		19,109	15,635	3,474	3
Subtotal	905	28,397	24,966	4,336	
Advances from Municipality (223)					
Water's share of land purchase loan	76	185	261	0	4
Subtotal	76	185	261	0	
Other long-Term Debt (224)					
State Bank of Newburg Note	497	140	637	0	5
Port Washington State Bank Loan 1	728	218	946	0	6
Port Washington State Bank Loan 2	1,812	373	2,185	0	7
Subtotal	3,037	731	3,768	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	4,018	29,313	28,995	4,336	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,151,184	0	0	0	0	1,151,184	1
Add credits during year:							
For Services	9,900					9,900	2
For Mains	37,357					37,357	3
Other (specify):							
HYDRANTS	1,985					1,985	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,200,426	0	0	0	0	1,200,426	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	16,760	2
Total (Acct. 124):	16,760	
Special Funds (125):		
BOND RESERVE FUND	5,865	3
Total (Acct. 125):	5,865	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	75,879	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	75,879	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF FOR FUNDS ADVANCED FOR WELL PUMPHOUSE	145,311	12
BALANCE OF 1999 PUBLIC FIRE PROTECTION	3,612	13
MISCELLANEOUS	1,155	14
Total (Acct. 145):	150,078	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
4Q WAGES AND FRINGES	11,251	18
SEWER COLLECTIONS NOT TURNED OVER	13,171	19
WATER SHARE OF BOND INTEREST PAID BY SEWER DEPT.	19,520	20
MISCELLANEOUS	2,212	21
Total (Acct. 233):	46,154	
Other Deferred Credits (253):		
WATER HOOKUP FEES NOT RETURNED TO CUSTOMERS	16,250	22
MISCELLANEOUS	172	23
Total (Acct. 253):	16,422	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,308,065	0	0	0	2,308,065	1
Materials and Supplies	2,305	0	0	0	2,305	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	425,528	0	0	0	425,528	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,175,805	0	0	0	1,175,805	6
Other (specify):					0	7
Average Net Rate Base	709,037	0	0	0	709,037	
Net Operating Income	30,014	0	0	0	30,014	8
Net Operating Income as a percent of						
Average Net Rate Base	4.23%	N/A	N/A	N/A	4.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	642,238	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(37,086)	3
Other (Specify):		4
Total Average Proprietary Capital	605,152	
Net Income		
Net Income	(2,497)	5
Percent Return on Proprietary Capital	-0.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During the year, additions were added and paid for by developers, TIF District and Village.

2. Leaseholder changes.

3. Extensions of service.

During 1999, 18 services were added.

4. Estimated changes in revenues due to rate changes.

A rate increase went into effect for the first quarter readings of 1999.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Application for a rate increase was granted, March 19, 1999 was set as the date the new rates would be effective.

7. Any additional matters.

A major refunding of debt took place in February 1999. Taxable revenue bonds and exempt revenue bonds were issued. All prior long term debt and a 1992 series revenue refunding bond were paid with the proceeds of these two new bond issues.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 183: Engineering fees for project not under construction at the end of 1998 were moved to asset account in 1999 because project was completed.

Account 232: There were some large payables to contractor for wellhouse #1 construction at the end of 1999.

Identification and Ownership - Contacts (Page iv)

April 20, 2000

Ms. Lila Mueller, Clerk Treasurer
Belgium Municipal Water Utility
195 Commerce Street
P.O. Box 224
Belgium, WI 53004-0224

1999 Analytical Review DWCCA-410-PJL

Dear Ms. Mueller:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted that 488 services are reported in use on the Water Services schedule on page W-16. However, the utility reports 581 customers in column (b) of the Water Operating Revenues - Sales Of Water schedule on page W-2. Please explain the difference in the number of customers and services.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\410.doc

cc: Mr. Jeffrey Thiel, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		247,316	1
Total Sales of Water		247,316	
Other Operating Revenues			
Forfeited Discounts (470)		246	2
Other Water Revenues (474)		1,704	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,950	
Total Operating Revenues		249,266	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		96,313	5
General Operating Expenses (680-690)		37,835	6
Total Operation and Maintenance Expenses		134,148	
Other Operating Expenses			
Depreciation Expense (403)		44,001	7
Amortization Expense (404)			8
Taxes (408)		41,103	9
Total Other Operating Expenses		85,104	
Total Operating Expenses		219,252	
NET OPERATING INCOME		30,014	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	515	37,240	81,234	4
Commercial	54	15,928	29,894	5
Industrial	12	36,016	56,778	6
Total Metered Sales to General Customers (461)	581	89,184	167,906	
Private Fire Protection Service (462)	2		812	7
Public Fire Protection Service (463)	1		77,230	8
Other Sales to Public Authorities (464)	7	293	1,368	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	591	89,477	247,316	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	77,230	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	77,230	
Forfeited Discounts (470):		
Customer late payment charges	246	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	246	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,704	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,704	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,515	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,971	3
Chemicals (630)	15,170	4
Supplies and Expenses (640)	12,794	5
Repairs of Water Plant (650)	39,127	6
Transportation Expenses (660)	1,736	7
Total Plant Operation and Maintenance Expenses	96,313	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,498	8
Office Supplies and Expenses (681)	6,149	9
Outside Services Employed (682)	6,010	10
Insurance Expense (684)	3,769	11
Employees Pensions and Benefits (686)	6,730	12
Regulatory Commission Expenses (688)	973	13
Miscellaneous General Expenses (689)	706	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,835	
Total Operation and Maintenance Expenses	134,148	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,056	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		480	2
Net property tax equivalent		38,576	
Social Security		2,296	3
PSC Remainder Assessment		231	4
Other (specify): NONE			5
Total tax expense		41,103	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227930				3
County tax rate	mills		2.014610				4
Local tax rate	mills		6.230710				5
School tax rate	mills		12.595170				6
Voc. school tax rate	mills		1.858080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.926500				10
Less: state credit	mills		1.722740				11
Net tax rate	mills		21.203760				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.230710				14
Combined School Tax Rate	mills		14.453250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.683960				17
Total Tax Rate	mills		22.926500				18
Ratio of Local and School Tax to Total	dec.		0.902186				19
Total tax net of state credit	mills		21.203760				20
Net Local and School Tax Rate	mills		19.129729				21
Utility Plant, Jan. 1	\$	2,324,953	2,324,953				22
Materials & Supplies	\$	1,868	1,868				23
Subtotal	\$	2,326,821	2,326,821				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,326,821	2,326,821				26
Assessment Ratio	dec.		0.877443				27
Assessed Value	\$	2,041,653	2,041,653				28
Net Local & School Rate	mills		19.129729				29
Tax Equiv. Computed for Current Year	\$	39,056	39,056				30
Tax Equivalent per 1994 PSC Report	\$	30,792					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,056					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,352		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,627		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	79,979	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	87,961		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	85,981		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,808		20
Total Pumping Plant	181,750	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,781		23
Total Water Treatment Plant	13,781	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,352	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,627	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	79,979	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			87,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			85,981	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,808	20
Total Pumping Plant	0	0	181,750	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,781	23
Total Water Treatment Plant	0	0	13,781	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	119,452		26
Transmission and Distribution Mains (343)	1,421,067	85,031	27
Fire Mains (344)	0		28
Services (345)	195,432	15,324	29
Meters (346)	55,597	4,032	30
Hydrants (348)	105,414	31,393	31
Other Transmission and Distribution Plant (349)	17,089		32
Total Transmission and Distribution Plant	1,917,051	135,780	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,515	2,926	35
Computer Equipment (372.1)	14,816	10,435	36
Transportation Equipment (373)	1,613		37
Other General Equipment (379)	19,672	4,066	38
Other Tangible Property (390)	0		39
Total General Plant	38,616	17,427	
Total utility plant in service directly assignable	2,231,677	153,207	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,231,677	153,207	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			119,452	26
Transmission and Distribution Mains (343)			1,506,098	27
Fire Mains (344)			0	28
Services (345)			210,756	29
Meters (346)	430		59,199	30
Hydrants (348)			136,807	31
Other Transmission and Distribution Plant (349)			17,089	32
Total Transmission and Distribution Plant	430	0	2,052,401	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			5,441	35
Computer Equipment (372.1)			25,251	36
Transportation Equipment (373)			1,613	37
Other General Equipment (379)			23,738	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	56,043	
Total utility plant in service directly assignable	430	0	2,384,454	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	430	0	2,384,454	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,873	3,873	1
February			3,975	3,975	2
March			4,709	4,709	3
April			4,221	4,221	4
May			7,353	7,353	5
June			7,987	7,987	6
July			10,651	10,651	7
August			10,880	10,880	8
September			12,507	12,507	9
October			12,321	12,321	10
November			8,184	8,184	11
December			13,933	13,933	12
Total for year	0	0	100,594	100,594	
Less: Measured or estimated water used in main flushing and water treatment during year				75	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				100,519	16
Less: Water sold				89,477	17
Losses and unaccounted for				11,042	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				631	21
Date of maximum: 9/7/1999					22
Cause of maximum:					23
Canning factory in operation					
Minimum gallons pumped by all methods in any one day during reporting year				82	24
Date of minimum: 1/15/1999					25
Total KWH used for pumping for the year				129,517	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1 - 651 PARK STREET	1	321	15	936,000	Yes	1
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	WELL 1	1
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1990	1975	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	650	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	US MOTOR	9
Year Installed	1970	1975	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2			14
Location	1105 MAIN STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1975			23
Type	ELECTRIC			24
Horsepower	20			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	NO. 1A	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1970	1969	1975	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	140	0	10
				11
Total capacity in gallons	60,000	75,000	100,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		0.9360	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	13,648	0	0	0	13,648	1
P	D	6.000	2,033	0	0	0	2,033	2
A	D	8.000	11,783	0	0	0	11,783	3
P	D	8.000	15,899	1,844	0	0	17,743	4
P	D	10.000	7,674	465	0	0	8,139	5
P	D	12.000	9,715	675	0	0	10,390	6
Total Within Municipality			60,752	2,984	0	0	63,736	
Total Utility			60,752	2,984	0	0	63,736	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	187	0	0	0	187		1
M	1.000	172	16	0	0	188	38	2
P	1.000	165	2	0	0	167	45	3
M	1.250	3	0	0	0	3		4
P	1.250	6	0	0	0	6		5
M	1.500	5	0	0	0	5	3	6
P	1.500	1	0	0	0	1		7
M	2.000	12	0	0	0	12	4	8
P	2.000	4	0	0	0	4	0	9
P	4.000	3	0	0	0	3		10
A	6.000	2	0	0	0	2		11
Total Utility		560	18	0	0	578	90	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	604	6	16	2	596	16	1
0.750	36	8	1	(3)	40	4	2
1.000	20	1	0	0	21	0	3
1.500	6	2	1	1	8	1	4
2.000	3	1	0	0	4	0	5
3.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	0	7
8.000	2	0	0	0	2	0	8
Total:	676	18	18	0	676	21	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	494	18	4	1	0	79	596	1
0.750	20	15	0	2	0	3	40	2
1.000	1	14	3	2	0	1	21	3
1.500	0	5	1	1	1	0	8	4
2.000	0	2	1	1	0	0	4	5
3.000	0	0	2	0	1	0	3	6
6.000	0	0	0	0	2	0	2	7
8.000	0	0	0	0	2	0	2	8
Total:	515	54	11	7	6	83	676	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	116	7			123	2
Total Fire Hydrants	116	7	0	0	123	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	98
Number of distribution system valves end of year:	266
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640: Water testing performed in 1999 for \$4,050.00.

Account 650: Rebuilt well #2 pump equipment and rebuilt well #1 booster pump.

Water Utility Plant in Service (Page W-08)

Account 372.1: Computer equipment for Well #1 and office.

Water Mains (Page W-15)

Main additions were financed by developer, TIF District and Village. Village plans to issue special assessments for the additions it added.

Water Services (Page W-16)

7 services were added by village, which then plans to issue special assessments. Actual costs were used to record additions.

9 services were added by developer. Estimated actual costs were used to record additions using related construction documents.

2 services were added by TIF. Actual costs were used to record additions.

Meters (Page W-17)

Meters were reviewed during 1999 by superintendant and adjusted accordingly.

Hydrants and Distribution System Valves (Page W-18)

The reason that the numbers operated were so low was due to a shortage of personnel.
